

WHAT IS CLAIMED IS:

1. A fluorine-containing compound of the following formula 1:



5 wherein each of R^{f1} and R^{f2} which are independent of each other, is a C_{2-22} polyfluoroalkyl group;

R^1 is a hydrogen atom or a C_{1-10} alkyl group; and

each of R^2 and R^3 which are independent of each other, is a C_{1-4} alkylene group or $-R^4-NR^5-SO_2-$, wherein R^4
10 is a C_{1-4} alkylene group, and R^5 is a C_{1-4} alkyl group.

2. The fluorine-containing compound according to Claim 1, wherein R^1 is a hydrogen atom.

3. The fluorine-containing compound according to Claim 1, wherein R^2 and R^3 are ethylene groups.

15 4. A water and oil repellent composition comprising a polymer (A) having fluorine atoms and a compound of the above formula 1.

5. The water and oil repellent composition according to Claim 4, wherein the polymer (A) is a polymer comprising
20 polymerized units of a (meth)acrylate having a polyfluoroalkyl group.

6. The water and oil repellent composition according to Claim 5, wherein the polymer (A) is a polymer comprising polymerized units of an alkyl (meth)acrylate wherein the
25 alkyl moiety has a carbon number of from 1 to 20.

7. The water and oil repellent composition according to Claim 4, which is useful for fiber treatment.

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